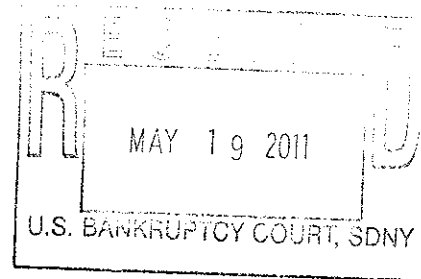


**Patricia L. Roland
185 Melba Street # 102
Milford, CT 06460**



**Clerk of the United States Bankruptcy Court
For the Southern District of New York
One Bowling Green
New York, New York 10004**

May 16, 2011

Re : Bankruptcy Case No. 08-1789 (BRL)

To whom it may concern:

Please note that I wish to disagree with the determination that I did not have an account with Bernard L. Madoff as referenced in the above Bankruptcy Case.

Enclosed please find information regarding my account with Bernard L. Madoff Securities, LLC., and Westport National Bank. This information clearly shows that I have deposited money into such an account on November 30, 1994. While I realize that the sum of \$474.02 seems insignificant in regard to the thousands of dollars lost by other Madoff victims, at the time of the investment this was and still is my plan money that I was allowed to roll over into the Madoff / Westport National Bank. At the time I was employed by PSCC, Inc. of Westport, CT, another Madoff client and my employer allowed the small investment.

I would appreciate another review of this determination and I feel that the information that I have enclosed will meet the standards and show that I did indeed have an account.

Thank you,

Patricia L. Roland